

Senate Finance, Ways and Means Committee 1

Amendment No. 1 to SB0010

Watson
Signature of Sponsor

AMEND Senate Bill No. 10*

House Bill No. 15

by deleting Section 1 of the bill as amended and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-353, is amended by designating the existing language as subsection (a) and by adding the following new subsection (b):

(b) There is exempt from this chapter any sales and use tax upon a new or used motor vehicle that is sold, given, or donated to a veteran or active-duty service member of the armed services who has a service-connected disability as described in 38 U.S.C. § 3901 and who receives a grant from the United States department of veterans affairs, pursuant to 38 U.S.C. §§ 3901-3904, that is used to provide or assist in providing the vehicle to the veteran or service member; provided, that the exemption shall only apply to the portion of the price of the vehicle that is in excess of the amount of the grant received.